

SENATE BILL 37

By Jackson

AN ACT to amend Tennessee Code Annotated, Title 67
and Title 70, relative to taxation on hunting and
fishing equipment.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-103, is amended by adding the
following language as a new subsection:

(j)

(1) Notwithstanding the provisions of this section to the contrary, revenue derived from state taxes imposed by this chapter from sales of hunting equipment and fishing equipment shall be earmarked and allocated to the wildlife resources fund, as established in title 70, chapter 1, part 4; provided, however, that no portion of the revenue derived from the increase in the rate of sales and use tax allocated to educational purposes, pursuant to Acts 1992, ch. 529, Section 9, and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%), pursuant to Acts 2002, ch. 856, Section 4, shall be apportioned and distributed pursuant to this subsection (j). All such revenue shall continue to be allocated as provided in Acts 1992, ch. 529, and Acts 2002, ch. 856.

(2) For purposes of this subsection, "hunting equipment" shall mean any firearm or other weapon authorized by law for use in the taking of wildlife in this state and all authorized ammunition for such firearm or weapon and "fishing equipment" shall mean any rod, reel, fishing line, or tackle authorized by law for use in the taking of fish in this state.

SECTION 2. This act shall take effect July 1, 2007, the public welfare requiring it.

